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December 14, 2006

AZ CORP COMMISSION DOCUMENT CONTROL

Docket Control
Arizona Corporation Commission
1200 West Washington Street
Phoenix, Arizona 85007

Re: Compliance Filing – Docket No. T-03432A-06-0451, Decision No. 68992 Merger of Mountain Telecommunications, Inc. and Eschelon Telecom, Inc.

To Whom It May Concern:

In its Decision No. 68992, in Docket No. T-03432A-06-0451 (Decision), the Commission ordered the parties, Mountain Telecommunications, Inc. (MTI-AZ) and Eschelon Telecom, Inc. (ETI or Eschelon), to review MTI-AZ's numbering resources in the 480, 520, 602, 623, and 928 Numbering Plan Areas (NPAs). The Commission further ordered that if the Company's review found that the numbering resources exceeded a six-month inventory MTI-AZ was to return to the Pooling Administrator all surplus thousands-blocks, with less than ten percent contamination, within 60 days of the Commission's Decision. MTI-AZ then has 30 days to notify the Commission of its actions.

Eschelon's numbering administrators have been able to review MTI-AZ's last Numbering Resource Utilization/Forecast (NRUF) report and have found that there are potentially several thousands blocks that could be donated to Pooling. Eschelon and MTI-AZ engineers have taken measures to freeze further number assignments from those blocks that show potential for donation.

The next opportunity that MTI-AZ will have to process the potential donations is in its January 2007 NRUF report when it can true up the six-month forecast and identify which blocks can be donated to Pooling. Thus, MTI-AZ will not be able to complete the donation within sixty days of the Decision. However, MTI-AZ should be able to report to the Commission of the completion of its donation attempts very close the January 20, 2007 due date for final compliance on this issue.

I have enclosed the original and 14 copies of this filing. Please date stamp one copy and return it in the enclosed, self-addressed stamped envelope for our records. Please contact the undersigned with questions or concerns.

Arizona Corporation Commission

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Sincerely,

Cathy Murray

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cc: Compliance Section, Arizona Corporation Commission